pensations for adopted improvements previously constructed (if any), the expenses of the board of watershed viewers, and the costs of establishing the watershed association.

(b) Notwithstanding any other laws to the contrary, the county commissioners are authorized to contribute in funds, services, equipment, or materials all or any part of the cost of any improvements authorized under this subtitle from general funds of the county, or to allocate for use [for] in paying for all or any part of the costs of any such improvement [or] any other funds which may become available for such improvements.

190.

The board of watershed viewers may adopt as the whole or as a part of the watershed improvements to be provided under this subtitle, any works of improvement already constructed. They shall assess against each benefited tract of lands within the watershed association a sum proportional to the benefits accruing to such tract from the improvements, both existing and proposed. They shall allow each owner of such lands a fair compensation for the value of work already done toward such works of improvement. Such compensation shall constitute an element of the costs of the works of improvement, and shall be paid to the owners of the lands as hereinafter provided.

191.

The board of watershed viewers shall make out and return to the board of county commissioners, at the earliest practicable date, a written report, in triplicate, which shall set forth:

- [1. Whether the proposed works of improvement are practicable.
- 2. Whether it will promote the public benefit and be conducive to the public health, safety or welfare.
- 3. Whether the improvements proposed will benefit the lands in question sufficiently to warrant the probable expenditures.
- [4] 1. The names of all persons entitled to damages, and the amounts of the same.
- [5] 2. The names of all persons entitled to compensation for adopted improvements previously constructed, and the amounts of the same.
- **[6]** 3. The total estimated cost of improvements, including construction, damages, compensation and organization expenses.
- [7] 4. The sum or amount for which each benefited tract of land shall be assessed as its share of the total cost of the works of improvement, and its proportion of the whole.

193.

At the hearing, the viewers and engineers being present, any person interested in the matter may appear in person or by counsel and make known his objection to any part of the report. It shall be the duty of the county commissioners to consider carefully such objec-